

SOE 06 2522-10

4/18/05



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending
June 30, 2006

☒ BUDGET 53A-19-101

Date of Hearing

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

13 Iron

Entity

Kent F. Peterson

6/22/05

Prepared by

Date

kent.peterson@iron.k12.ut.us
email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Kent F. Peterson
Signature of Business Administrator:

7/15/05
Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

8/29/05

13 Iron				
10 GENERAL FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
8100 ASSETS				
8110	Cash in Banks and On Hand			-
8120	Investments	12,634,902		-
8131	Receivables - Other Local	1,925		-
8132	Receivables - Property Taxes	388,573		-
8133	Receivables - State	13,237		-
8134	Receivables - Federal	2,057,429		-
8135	Due from Other Funds	-		-
8140	Inventories	272,554		-
8150	Prepaid Expenditures			-
8190	Other Assets			-
TOTAL ASSETS		15,368,620		-
9500 LIABILITIES				
9505	Negative Cash Balance	3,395,438		-
9510	Accounts Payable	923,639		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	1,707,437		-
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes			-
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Liabilities			-
TOTAL LIABILITIES		6,026,514		-
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments			-
9842	Reserved for Inventories	272,554		-
9845	Reserved for Prepaid Expenditures	-		-
9846	Reserved for Special Transportation	-		-
9847	Reserved for Tort Liability	-		-
9848	Reserved for Other	-		-
9851	Unreserved, Designated for Undistributed Reserve *	900,000		-
9852	Unreserved, Designated for Unrestricted Programs	6,187,790		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	1,981,762		-
TOTAL FUND BALANCES		9,342,106		-
TOTAL LIABILITIES AND FUND BALANCES		15,368,620		-

* Appropriation of the undesignated reserve may be made to any expenditure classification by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the State Auditor.

Amount Appropriated

Date Filed

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13 Iron				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2004	BUDGET	FY 2005	BUDGET
		FY 2005		FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	6,490,688	6,900,173	-	7,254,926
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	79,865	60,837		80,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents	7,968	744		10,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	194,952	323,601		200,000
1700 Student Activities				
1900 Other Revenues From Local Sources	163,135	624,285		150,000
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	6,936,608	7,909,640	-	7,694,926

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13 Iron 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	15,022,129	15,769,849		17,458,731
3015	Necessary Existent Small Schools	314,643	330,265		345,099
3020	Professional Staff	1,431,932	1,512,589		1,606,023
3025	Administrative Costs	103,200	104,736		109,440
Restricted Basic Programs					
3105	Special Education -- Add-On	1,710,854	1,859,450		2,023,953
3110	Special Education -- Self-Contained	263,768	233,123		368,359
3120	Extended Year Program -- Severely Disabled	14,298	16,616		15,588
3125	Special Education -- State Programs	55,624	58,073		60,000
3155	Applied Technology -- Add-On	735,295	749,933		790,497
3160	Applied Technology -- Set-Aside	77,086	93,131		24,948
3230	Class Size Reduction (State Funds)	972,538	1,045,923		1,108,897
TOTAL BASIC SCHOOL PROGRAM GENERATED		20,701,367	21,773,688	-	23,911,535
Other Minimum School Programs					
3211	Gifted and Talented	28,999	29,535		30,375
3212	Advanced Placement	9,262	9,884		9,884
3213	Concurrent Enrollment	108,187	88,767		88,767
3215	At-Risk -- Regular Program	94,293	95,662		101,050
3218	At-Risk -- Homeless and Minority	22,770	19,457		30,000
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody	559,636	583,382		550,000
3255	Quality Teaching Block Grant	873,628	889,649		926,191
3260	Local Discretionary Block Grant	353,467	359,214		357,153
3270	Interventions for Student Success Block Grant	227,170	229,369		242,643
3405	Social Security and Retirement	3,547,087	4,058,233		4,282,885
3415	Pupil Transportation	1,229,509	1,184,836		1,184,836
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	132,235	157,028		164,405
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement				
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		27,887,610	29,478,704	-	31,879,724
Less Basic Local Levy		3,577,653	3,762,913		3,742,763
TOTAL STATE SUPPORT AMOUNT *		24,309,957	25,715,791	-	28,136,961
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	76,584	148,178		85,797
3710	Driver Education (Behind-the-Wheel)	71,800	60,000		60,000
3866	Charter School Startup (New in FY06)	70,139	624,458		323,646
3800	Supplementals / Other Bills	37	31,762		15,000
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		24,528,517	26,580,189	-	28,621,404

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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13 Iron 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	320,835	690,220		40,000
4500 Restricted Federal Through State				
4520 Programs for the Disabled (IDEA)	1,141,986	1,295,785		1,354,117
4530 Applied Technology Education	166,261	158,618		
4600 Other Restricted Federal Through State	74,336	262,594		
4700 Federal Received Through Other Agencies	406,625	871,051		440,000
4800 No Child Left Behind (NCLB)	1,820,204	1,932,514		1,827,246
4810 Federal Forest Service (in Lieu of Tax)	11,807	15,780		40,000
TOTAL REVENUES FROM FEDERAL SOURCES	3,942,054	5,226,562	-	3,701,363
TOTAL REVENUES, 10 GENERAL FUND	35,407,179	39,716,391	-	40,017,693

ANNUAL FINANCIAL REPORT

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13 Iron 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	13,288,491	14,133,418		14,829,337
132 Salaries - Substitute Teachers	115,399	129,529		225,000
161 Salaries - Teacher Aides and Paraprofessionals	2,167,790	2,305,473		2,703,169
100 Salaries - All Other				
Total Salaries (100)	15,571,680	16,568,420	-	17,757,506
210 Retirement	1,828,816	2,184,933		2,327,082
220 Social Security	1,191,375	1,256,350		1,377,754
240 Insurance (Health/Dental/Life)	2,478,536	2,816,197		3,416,809
200 Other Benefits	206,836	183,526		251,697
Total Benefits (200)	5,705,563	6,441,006	-	7,373,342
300 Purchased Professional and Technical Services	205,769	262,308		210,000
400 Purchased Property Services				
500 Other Purchased Services	6,769	4,152		10,000
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	6,769	4,152	-	10,000
600 Supplies	553,680	598,535		750,000
641 Textbooks	339,393	595,959		450,000
Total Supplies (600)	893,073	1,194,494	-	1,200,000
700 Property (Instructional Equipment)	185,794	441,860		190,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTION (1000)	22,568,648	24,912,240	-	26,740,848
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	-			
142 Salaries - Guidance Personnel	508,856	569,838		500,386
143 Salaries - Health Services Personnel	77,242	80,723		83,952
144 Salaries - Psychological Personnel	54,696	57,164		58,691
152 Salaries - Secretarial and Clerical	52,466	52,107		51,615
100 Salaries - All Other				
Total Salaries (100)	693,260	759,832	-	694,644
210 Retirement	91,799	113,206		103,363
220 Social Security	51,849	56,796		53,140
240 Insurance (Health/Dental/Life)	116,047	127,193		132,567
200 Other Benefits	1,084			
Total Benefits (200)	260,779	297,195	-	289,070
300 Purchased Professional and Technical Services	373,542	199,915		375,000
400 Purchased Property Services				
500 Other Purchased Services	6,822	1,617		7,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	6,822	1,617	-	7,000
600 Supplies	16,894	28,736		20,000
700 Property	3,779	149		4,000
800 Other Objects	-			
810 Dues and Fees	-			
Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)	1,355,076	1,287,444	-	1,389,714

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13 Iron 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	319,273	261,146		269,005
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	123,700	130,204		145,343
152	Salaries - Secretarial and Clerical	57,509	45,658		34,984
162	Salaries - Media Personnel - Noncertificated.	173,088	178,356		136,744
100	Salaries - All Other				
	Total Salaries (100)	673,570	615,364	-	586,076
210	Retirement	98,212	99,591		84,024
220	Social Security	59,875	60,219		44,834
240	Insurance (Health/Dental/Life)	70,753	82,349		66,173
200	Other Benefits	10,848	44,199		51,576
	Total Benefits (200)	239,688	286,358	-	246,607
300	Purchased Professional and Technical Services	326,731	678,435		350,000
400	Purchased Property Services				
500	Other Purchased Services	149,839	114,683		160,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	149,839	114,683	-	160,000
600	Supplies	44,019	35,297		50,000
644	Library Books	65,867	73,666		70,000
650	Periodicals	9,780	9,534		15,000
660	Audio Visual Materials	7,908	9,128		20,000
	Total Supplies (600)	127,574	127,625	-	155,000
700	Property	60,908	29,331		65,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		1,578,310	1,851,796	-	1,562,683
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	145,087	148,688		147,512
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	17,087	17,668		16,648
100	Salaries - All Other				
	Total Salaries (100)	162,174	166,356	-	164,160
210	Retirement	19,146	22,042		22,195
220	Social Security	13,585	11,348		12,558
240	Insurance (Health/Dental/Life)	66,178	69,793		62,674
200	Other Benefits	18,731			
	Total Benefits (200)	117,640	103,183	-	97,427
300	Purchased Professional and Technical Services	20,160	21,725		25,000
400	Purchased Property Services				
500	Other Purchased Services	95,678	85,204		100,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	95,678	85,204	-	100,000
600	Supplies	6,222	9,501		6,000
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL DISTRICT ADMINISTRATION (2300)		401,874	385,969	-	392,587

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13 Iron 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	1,093,269	1,187,856		1,167,243
152	Salaries - Secretarial and Clerical	534,039	571,715		612,168
100	Salaries - All Other				
	Total Salaries (100)	1,627,308	1,759,571	-	1,779,411
210	Retirement	205,979	254,338		256,703
220	Social Security	123,377	135,591		148,372
240	Insurance (Health/Dental/Life)	274,977	306,403		389,561
200	Other Benefits	47,900	57,134		95,391
	Total Benefits (200)	652,233	753,466	-	890,027
300	Purchased Professional and Technical Services		5,854		
400	Purchased Property Services				
500	Other Purchased Services	36,470	35,168		40,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	36,470	35,168	-	40,000
600	Supplies	443	20,919		1,000
700	Property		12,583		
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)		2,316,454	2,587,561	-	2,710,438
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	589,390	577,158		559,672
210	Retirement	77,491	84,015		83,279
220	Social Security	43,055	42,319		42,815
240	Insurance (Health/Dental/Life)	99,014	100,194		113,327
200	Other Benefits	4,680			
	Total Benefits (200)	224,240	226,528	-	239,421
300	Purchased Professional and Technical Services	1,239	625		1,500
400	Purchased Property Services	200			200
500	Other Purchased Services	21,474	18,047		25,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	21,474	18,047	-	25,000
600	Supplies	16,913	13,467		17,000
700	Property				
800	Other Objects				
810	Dues and Fees	-			
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		853,456	835,825	-	842,793
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	1,675,507	1,723,551		1,757,666
100	Salaries - All Other				
	Total Salaries (100)	1,675,507	1,723,551	-	1,757,666
210	Retirement	246,616	254,783		245,042
220	Social Security	124,983	129,373		135,977
240	Insurance (Health/Dental/Life)	340,704	460,984		514,594
200	Other Benefits	62,224	12,000		19,808
	Total Benefits (200)	774,527	857,140	-	915,421
300	Purchased Professional and Technical Services	70,253	63,294		75,000
400	Purchased Property Services	301,611	381,977		350,000
500	Other Purchased Services	134,633	142,669		150,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	134,633	142,669	-	150,000
600	Supplies	1,121,976	1,206,118		1,200,000
700	Property	7,840	7,707		10,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		4,086,347	4,382,456	-	4,458,087

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13 Iron 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	43,264	45,784		46,606
171	Salaries - Supervisors	52,015	53,621		56,560
172	Salaries - Bus Drivers	622,971	667,167		756,659
173	Salaries - Mechanics and Other Garage Employees	151,828	163,731		207,809
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	870,078	930,303	-	1,067,634
210	Retirement	85,540	103,108		127,504
220	Social Security	68,046	72,665		83,730
240	Insurance (Health / Accident / Life)	79,803	89,212		98,459
200	Other Benefits	44,987	45,703		46,553
	Total Benefits (200)	278,376	310,688	-	356,246
400	Purchased Property Services	18,260	30,689		20,700
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	27,938	36,256		30,000
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	4,543	4,715		4,000
522	Liability Insurance	15,550	15,819		17,000
530	Communications (Telephone and Other)	1,698	1,027		2,000
580	Travel / Per Diem	60,178	51,301		60,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	109,907	109,118	-	113,000
624	Motor Fuel	136,200	209,315		175,000
625	Natural Gas	3,472	5,922		4,000
626	Electricity	7,986	10,051		8,000
600	Other Supplies	128,530	164,740		138,500
	Total Supplies (600)	276,188	390,028	-	325,500
730	Equipment	423	78		1,000
732	School Buses				
	Total Property (700)	423	78	-	1,000
890	Miscellaneous Expenditures	3,466	5,475		5,000
891	Training	31,430	34,105		39,374
	Total Other Objects (800)	34,896	39,580	-	44,374
TOTAL STUDENT TRANSPORTATION (2700)		1,588,128	1,810,484	-	1,928,454

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13 Iron 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2900 OTHER SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	12,179,645	13,141,535	-	13,284,756
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	34,748,293	38,053,775	-	40,025,604

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(259,579)	(1,311,304)		7,911
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(259,579)	(1,311,304)	-	7,911

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13 Iron				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2004	BUDGET	FY 2005	BUDGET
		FY 2005		FY 2006

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	6,936,608	7,909,640	-	7,694,926
3000 Total State	24,528,517	26,580,189	-	28,621,404
4000 Total Federal	3,942,054	5,226,562	-	3,701,363
TOTAL REVENUES	35,407,179	39,716,391	-	40,017,693
EXPENDITURES BY OBJECT				
100 Salaries	21,862,967	23,100,555	-	24,366,769
200 Employee Benefits	8,253,046	9,275,564	-	10,407,561
300 Purchased Professional and Technical Services	997,694	1,232,156	-	1,036,500
400 Purchased Property Services	320,071	412,666	-	370,900
500 Other Purchased Services	561,592	510,658	-	605,000
600 Supplies	2,459,283	2,990,888	-	2,924,500
700 Property	258,744	491,708	-	270,000
800 Other Objects	34,896	39,580	-	44,374
TOTAL EXPENDITURES	34,748,293	38,053,775	-	40,025,604
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	658,886	1,662,616	-	(7,911)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(259,579)	(1,311,304)	-	7,911
NET CHANGE IN FUND BALANCE	399,307	351,312	-	-
FUND BALANCE - BEGINNING (From Prior Year)	1,582,455	1,981,762		2,333,074
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	1,981,762	2,333,074	-	2,333,074

Explanation (5900 and Adjustment to Beginning Fund Balance)

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13 Iron				
23 NON K-12 PROGRAMS FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
8100 ASSETS				
8110	Cash in Banks and On Hand	381,401		-
8120	Investments	-		-
8131	Receivables - Other Local	1,390		-
8132	Receivables - Property Taxes	28,121		-
8133	Receivables - State	-		-
8134	Receivables - Federal	204,538		-
8135	Due from Other Funds			-
8140	Inventories			-
8150	Prepaid Expenditures			-
8190	Other Assets			-
TOTAL ASSETS		615,450		-
9500 LIABILITIES				
9505	Negative Cash Balance			-
9510	Accounts Payable	5,187		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	50,887		-
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes			-
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Liabilities			-
TOTAL LIABILITIES		56,074		-
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments			-
9845	Reserved for Prepaid Expenditures			-
9848	Reserved for Other			-
9852	Unreserved, Designated for Unrestricted Programs	287,890		-
9853	Unreserved, Designated for Employee Benefit Obligations			-
9854	Unreserved, Designated for Other			-
9859	Unreserved, Undesignated Fund Balance	271,486		-
TOTAL FUND BALANCES		559,376		-
TOTAL LIABILITIES AND FUND BALANCES		615,450		-

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13 Iron				
23 NON K-12 PROGRAMS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2004	BUDGET	FY 2005	BUDGET
		FY 2005		FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1100	Property Taxes	469,707	498,402	-	518,039
1200	Local Governmental Units Other Than LEAs		115,990		117,754
1310	Tuition from Pupils or Parents	22,500	27,513		20,000
1320	Tuition from Other LEAs Within the State				
1330	Tuition from Other LEAs Outside the State				
1400	Transportation Fees				
1500	Earnings on Investments	851	1,215		
1800	Community Services Activities	36,746	87,610		113,300
1900	Other Revenues From Local Sources	57,543	103,036		20,000
1940	Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES		587,347	833,766	-	789,093
3000 REVENUES FROM STATE SOURCES					
3115	Preschool-Handicapped	335,400	410,216		391,686
3209	Adult High School	93,761	89,774		56,462
3210	Adult Basic Skills				7,937
3405	Social Security and Retirement	57,469	72,744		72,388
3900	Revenues from Other State Agencies				36,766
TOTAL REVENUES FROM STATE SOURCES		486,630	572,734	-	565,239
4000 REVENUES FROM FEDERAL SOURCES					
4522	Preschool	55,349	55,832		55,601
4580	Adult Education	85,697	118,735		35,000
4900	Other Revenues From Federal Sources	63,617	184,685		80,000
TOTAL REVENUES FROM FEDERAL SOURCES		204,663	359,252	-	170,601
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND		1,278,640	1,765,752	-	1,524,933

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13 Iron 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	713,309	841,249		889,203
210 Retirement	64,067	78,465		100,816
220 Social Security	56,550	67,224		68,024
240 Insurance (Health/Dental/Life)	72,392	85,684		97,987
200 Other Benefits	27,321	24,499		13,119
Total Benefits (200)	220,330	255,872	-	279,946
300 Purchased Professional and Technical Services	27,622	34,243		30,000
400 Purchased Property Services	2,168	38,372		3,000
500 Other Purchased Services	5,876	7,468		6,000
600 Supplies	40,902	102,329		40,000
700 Property	15,590	20,852		17,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	1,025,797	1,300,385	-	1,265,149
3300 COMMUNITY SERVICES				
100 Salaries	30,313	157,975		149,463
210 Retirement	3,927	12,024		10,411
220 Social Security	2,272	11,927		11,434
240 Insurance (Health/Dental/Life)		14,481		11,058
200 Other Benefits	56			
Total Benefits (200)	6,255	38,432	-	32,903
300 Purchased Professional and Technical Services		200		1,500
400 Purchased Property Services	1,614	10,711		18,600
500 Other Purchased Services	7,681	15,726		17,400
600 Supplies	322	112,416		116,073
700 Property		621		1,500
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	46,185	336,081	-	337,439
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	1,071,982	1,636,466	-	1,602,588

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds	(124,563)			
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(11,703)			77,655
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(136,266)	-	-	77,655

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13 Iron				
23 NON K-12 PROGRAMS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2004	BUDGET	FY 2005	BUDGET
		FY 2005		FY 2006

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	587,347	833,766	0	789,093
3000 Total State	486,630	572,734	-	565,239
4000 Total Federal	204,663	359,252	-	170,601
TOTAL REVENUES	1,278,640	1,765,752	-	1,524,933
EXPENDITURES BY OBJECT				
100 Salaries	743,622	999,224	0	1,038,666
200 Employee Benefits	226,585	294,304	-	312,849
300 Purchased Professional and Technical Services	27,622	34,443	-	31,500
400 Purchased Property Services	3,782	49,083	-	21,600
500 Other Purchased Services	13,557	23,194	-	23,400
600 Supplies	41,224	214,745	-	156,073
700 Property	15,590	21,473	-	18,500
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	1,071,982	1,636,466	-	1,602,588
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	206,658	129,286	-	(77,655)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(136,266)	-	-	77,655
NET CHANGE IN FUND BALANCE	70,392	129,286	-	-
FUND BALANCE - BEGINNING (From Prior Year)	201,094	271,486		400,772
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	271,486	400,772	-	400,772

Explanation (5900 and Adjustment to Beginning Fund Balance)

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13 Iron				
31 DEBT SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
8100 ASSETS				
8110	Cash in Banks and On Hand	818,844		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	360,452		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8190	Other Assets	-		-
TOTAL ASSETS		1,179,296		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	1,877		-
9530	Accrued Liabilities	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		1,877		-
9800 FUND BALANCES				
9843	Reserved for Debt Service	1,177,419		-
9854	Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	-		-
TOTAL FUND BALANCES		1,177,419		-
TOTAL LIABILITIES AND FUND BALANCES		1,179,296		-

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13 Iron				
31 DEBT SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	6,020,494	6,358,827	-	8,116,732
1500 Earnings on Investments	10,910			
1900 Other Revenues From Local Sources	45,273			
TOTAL REVENUES FROM LOCAL SOURCES	6,076,677	6,358,827	-	8,116,732
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-			
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	6,076,677	6,358,827	-	8,116,732

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	2,313,101	2,098,737		2,746,121
840 Redemption of Principal	3,445,000	4,120,000		4,770,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	46,697	6,158		50,000
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	5,804,798	6,224,895	0	7,566,121

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)	(271,879)	(133,932)		(550,611)
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(271,879)	(133,932)	-	(550,611)

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	6,076,677	6,358,827	-	8,116,732
3000 Total State	-	-	-	-
TOTAL REVENUES	6,076,677	6,358,827	-	8,116,732
EXPENDITURES BY OBJECT				
800 Other Objects	5,804,798	6,224,895	-	7,566,121
TOTAL EXPENDITURES	5,804,798	6,224,895	-	7,566,121
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	271,879	133,932	-	550,611
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(271,879)	(133,932)	-	(550,611)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	-	-	-	-
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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13 Iron 32 CAPITAL PROJECTS FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
8100 ASSETS				
8110	Cash in Banks and On Hand	244,693		-
8120	Investments	3,425,000		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	119,039		-
8133	Receivables - State			-
8134	Receivables - Federal			-
8190	Other Assets			-
TOTAL ASSETS		3,788,732		-
9500 LIABILITIES				
9505	Negative Cash Balance			-
9510	Accounts Payable	34,788		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	2,817		-
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes			-
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Liabilities			-
TOTAL LIABILITIES		37,605		-
9800 FUND BALANCES				
9844	Reserved for Commitments			-
9854	Unreserved, Designated for Other	3,525,000		-
9855	Unreserved, Designated for Building Reserve			-
9859	Unreserved, Undesignated Fund Balance	226,127		-
TOTAL FUND BALANCES		3,751,127		-
TOTAL LIABILITIES AND FUND BALANCES		3,788,732		-

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13 Iron				
32 CAPITAL PROJECTS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2004	BUDGET	FY 2005	BUDGET
		FY 2005		FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,988,055	2,111,738	0	2,191,518
1500 Earnings on Investments	49,002	81,395		50,000
1900 Other Revenues From Local Sources	40,293	13,850		50,000
TOTAL REVENUES, LOCAL SOURCES	2,077,350	2,206,983	0	2,291,518
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation				325,208
TOTAL REVENUES, STATE SOURCES	0	0	0	325,208
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	2,077,350	2,206,983	0	2,616,726

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13 Iron				
32 CAPITAL PROJECTS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2004	BUDGET	FY 2005	BUDGET
		FY 2005		FY 2006

EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment				
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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13 Iron				
32 CAPITAL PROJECTS FUND		ACTUAL	FINAL	ORIGINAL
		FY 2004	BUDGET	BUDGET
			FY 2005	FY 2005
				FY 2006
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460	Construction and Remodeling			
710	School Sites			
720	Buildings			
731	Machinery			
733	Furniture and Fixtures			
734	Technology Equipment			
735	Non-Bus Vehicles			
739	Other Equipment			
	Total Property (700)	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		0	0	0
5000 DEBT SERVICES (10% of Basic)				
800	Other Objects			
830	Interest			
840	Redemption of Principal			
	Total Other Objects (800)	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		0	0	0
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100	Salaries	68,576	94,103	110,177
210	Retirement	9,052	14,002	16,394
220	Social Security	5,076	6,962	8,429
240	Insurance (Health/Dental/Life)	18,917	23,014	36,442
200	Other Benefits	2,546		
	Total Benefits (200)	35,591	43,978	61,265
300	Purchased Professional and Technical Services	14,651	682,355	30,000
400	Purchased Property Services	7,162	12,644	9,000
460	Construction and Remodeling	416,243	906,677	663,040
	Total Property (400)	423,405	919,321	672,040
500	Other Purchased Services	2,229	7,994	3,000
600	Supplies - New Buildings	349,670	349,149	355,615
641	Textbooks - New Buildings			
644	Library Books-New Libraries			
	Total Supplies (600)	349,670	349,149	355,615
710	Land and Improvements	398,797	506,288	125,000
720	Buildings		13,500	
731	Machinery			
732	School Buses	374,323	399,471	349,629
733	Furniture and Fixtures	80,364	34,487	95,000
734	Technology Equipment	18,911	24,961	225,000
735	Non-Bus Vehicles	71,532	91,697	110,000
739	Other Equipment	593,655	528,016	680,000
	Total Property (700)	1,537,582	1,598,420	1,584,629
800	Other Objects			
830	Interest			
840	Redemption of Principal			
	Total Other Objects (800)	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		2,431,704	3,695,320	2,816,726
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		2,431,704	3,695,320	2,816,726

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13 Iron 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	203,371	200,000		200,000
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(68,249)	1,125,000		
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	135,122	1,325,000	-	200,000

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	2,077,350	2,206,983	-	2,291,518
3000 Total State	-	-	-	325,208
4000 Total Federal	-	-	-	-
TOTAL REVENUES	2,077,350	2,206,983	-	2,616,726
EXPENDITURES BY OBJECT				
100 Salaries	68,576	94,103	-	110,177
200 Employee Benefits	35,591	43,978	-	61,265
300 Purchased Professional and Technical Services	14,651	682,355	-	30,000
400 Purchased Property Services	423,405	919,321	-	672,040
500 Other Purchased Services	2,229	7,994	-	3,000
600 Supplies	349,670	349,149	-	355,615
700 Property	1,537,582	1,598,420	-	1,584,629
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	2,431,704	3,695,320	-	2,816,726
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(354,354)	(1,488,337)	-	(200,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	135,122	1,325,000	-	200,000
NET CHANGE IN FUND BALANCE	(219,232)	(163,337)	-	-
FUND BALANCE - BEGINNING (From Prior Year)	445,360	226,128		62,791
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	226,128	62,791	-	62,791

Explanation (5900 and Adjustment to Beginning Fund Balance)

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13 Iron 49 or 51 FOOD SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
8100 ASSETS				
8110	Cash in Banks and On Hand	408,274		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	47,553		-
8134	Receivables - Federal	-		-
8140	Inventories	69,512		-
8190	Other Current Assets			-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
TOTAL ASSETS		525,339		-
9500 LIABILITIES				
9505	Negative Cash Balance			-
9510	Accounts Payable	1,416		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	43,742		-
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes			-
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Current Liabilities			-
9600	Long-term Liabilities - Enterprise Funds			
TOTAL LIABILITIES		45,158		-
9800 NET ASSETS / FUND BALANCES				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9841	Reserved for Encumbrances and Commitments			
9842	Reserved for Inventories	69,512		
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs	410,669		
9853	Unreserved, Designated for Employee Benefit Obligations			
9854	Unreserved, Designated for Other			-
9859	Unreserved, Undesignated Fund Balance			-
TOTAL NET ASSETS / FUND BALANCES		480,181		-
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		525,339		-

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13 Iron 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1610 Sales to Students	491,157	511,598		525,000
1620 Sales to Adults	33,730	34,173		38,000
1690 Other Revenues From Local Sources	168,066	167,132		180,000
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	692,953	712,903	0	743,000
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	215,507	191,810		225,000
TOTAL REVENUES, STATE SOURCES	215,507	191,810	0	225,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	133,778	140,437		140,000
4572 Lunch Reimbursement (Free and Reduced Meals)	676,404	726,546		690,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	178,693	189,538		185,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue				
4970 Donated Commodities	127,185	126,097		130,000
TOTAL REVENUES, FEDERAL SOURCES	1,116,060	1,182,618	0	1,145,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	2,024,520	2,087,331	0	2,113,000

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	766,243	793,866		770,348
210 Retirement	82,086	95,943		82,408
220 Social Security	58,015	59,945		59,727
240 Insurance (Health/Dental/Life)	88,694	119,869		144,027
200 Other Benefits	33,812	901		10,393
Total Benefits (200)	262,607	276,658	0	296,555
300 Purchased Professional and Technical Services	6,290	4,150		8,000
400 Purchased Property Services	3,941	6,970		5,000
500 Other Purchased Services	5,016	2,658		6,000
600 Non-Food Supplies	78,565	71,205		85,000
630 Food	791,005	891,823		926,795
Total Supplies (600)	869,570	963,028	0	1,011,795
700 Property	14,986	28,025		25,000
780 Depreciation - Enterprise Funds				
Total Property (700)	14,986	28,025	0	25,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	1,928,653	2,075,355	0	2,122,698

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)	5,302			9,698
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	5,302	-	-	9,698

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13 Iron				
49 or 51 FOOD SERVICE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2004	BUDGET	FY 2005	BUDGET
		FY 2005		FY 2006

SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	692,953	712,903	-	743,000
3000 Total State	215,507	191,810	-	225,000
4000 Total Federal	1,116,060	1,182,618	-	1,145,000
TOTAL REVENUES	2,024,520	2,087,331	-	2,113,000
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	766,243	793,866	-	770,348
200 Employee Benefits	262,607	276,658	-	296,555
300 Purchased Professional and Technical Services	6,290	4,150	-	8,000
400 Purchased Property Services	3,941	6,970	-	5,000
500 Other Purchased Services	5,016	2,658	-	6,000
600 Supplies	869,570	963,028	-	1,011,795
700 Property	14,986	28,025	-	25,000
800 Other Objects	-	-	-	-
TOTAL EXPENSES/EXPENDITURES	1,928,653	2,075,355	-	2,122,698
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	95,867	11,976	-	(9,698)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	5,302	-	-	9,698
NET CHANGE IN NET ASSETS / FUND BALANCE	101,169	11,976	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	309,500	410,669		422,645
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	410,669	422,645	-	422,645

Explanation (5900 and Adjustment to Beginning Fund Balance)

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13 Iron SUMMARY - ALL FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
REVENUES BY SOURCE				
1000 Total Local	18,837,016	18,022,119	-	19,635,269
3000 Total State	25,230,654	27,344,733	-	29,736,851
4000 Total Federal	5,262,777	6,768,432	-	5,016,964
TOTAL REVENUES	49,330,447	52,135,284	-	54,389,084
EXPENDITURES BY OBJECT				
100 Salaries	23,574,806	24,987,748	-	26,285,960
200 Employee Benefits	8,809,292	9,890,504	-	11,078,230
300 Purchased Professional and Technical Services	1,046,560	1,953,104	-	1,106,000
400 Purchased Property Services	784,784	1,388,040	-	1,069,540
500 Other Purchased Services	590,436	544,504	-	637,400
600 Supplies	3,834,191	4,517,810	-	4,447,983
700 Property	1,832,483	2,139,626	-	1,898,129
800 Other Objects	5,839,694	6,264,475	-	7,610,495
TOTAL EXPENDITURES	46,312,246	51,685,811	-	54,133,737
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,018,201	449,473	-	255,347
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(2,628,827)	(120,236)	-	(255,347)
NET CHANGE IN FUND BALANCE	389,374	329,237	-	-
FUND BALANCE - BEGINNING (From Prior Year)	2,834,904	2,890,045	-	3,219,282
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	3,224,278	3,219,282	-	3,219,282

EOF

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Detail Schedule of Property Tax

	2003-2004		2004-2005			2005-2006	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001825	3,038,952	.001800	3,123,726		.001720	3,445,588
Voted Leeway (53A-17a-133)	.000800	1,332,139	.000787	1,365,782		.000735	1,472,388
Board Leeway (53A-17a-134) (Class Size Reduction)	.000400	666,063	.000393	682,026		.000367	735,192
Board Leeway (53A-17a-151) (Reading Program)							
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000221	367,998	.000217	376,587		.000203	406,660
Tort Liability (63-30-27)	.000015	24,972	.000015	26,036		.000014	28,045
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		599,862		662,349			596,145
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		43,824		48,231			42,884
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		2,974		3,334			2,957
Tax Sales and Redemptions & Other	xxx	434,439	xxx	612,102		xxx	525,067
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx	(20,535)	xxx	0		xxx	0
TOTAL GENERAL FUND NO. 10	.003261	6,490,688	.003212	6,900,173	0	.003039	7,254,926
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)	.000236	392,983	.000232	402,624		.000217	434,705
Vehicle Fees in Lieu of Tax (59-2-405)		46,799		51,566			45,841
Tax Sales and Redemptions & Other	xxx	31,441	xxx	44,212		xxx	37,493
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx	(1,516)	xxx	0		xxx	0
TOTAL NON K-12 FUND NO. 23	.000236	469,707	.000232	498,402	0	.000217	518,039
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.003025	5,037,141	.002960	5,136,843		.003400	6,811,046
Vehicle Fees in Lieu of Tax (59-2-405)		599,861		657,905			718,247
Tax Sales and Redemptions & Other	xxx	402,998	xxx	564,079		xxx	587,439
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx	(19,506)	xxx	0		xxx	0
TOTAL DEBT SERVICE FUND NO. 31	.003025	6,020,494	.002960	6,358,827	0	.003400	8,116,732
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)	.000999	1,663,505	.000983	1,705,923		.000918	1,838,982
10% of Basic (53A-17a-145)							
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)		198,103		218,487			193,927
Tax Sales and Redemptions & Other	xxx	133,089	xxx	187,328		xxx	158,609
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx	(6,642)	xxx	0		xxx	0
TOTAL CAPITAL PROJECTS FUND NO. 32	.000999	1,988,055	.000983	2,111,738	0	.000918	2,191,518
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.007521	14,968,944	.007387	15,869,140	0	.007574	18,081,215